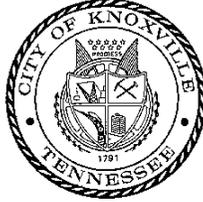


**CITY OF KNOXVILLE
BUSINESS TAX DIVISION**

ORIGINAL

IMPORTANT

To avoid penalty and interest, this return and the necessary payment must be filed by the 20th of the month following collection.



P. O. Box 1028
Knoxville, TN 37901-1028
(865) 215-2083

FOR OFFICE USE ONLY

Check # _____
Completed By _____

HOTEL OCCUPANCY PRIVILEGE TAX

Account Number Reporting Period (Calendar Month) _____

Business Name

Address _____

Phone Number () _____

Total Number Rooms Available

IMPORTANT
Taxpayer must file return even if no tax is due to the City of Knoxville.

Computation of Tax

- Gross Consideration for Occupancy of Rooms
(Item J on reverse)
- Deductions for Non-Transient Residents
(Item I on reverse)
- Taxable Rents: *Line 1 minus Line 2*
- Tax Due: *3% of Line 3*
- 2 % Accounting Fee Deduction: *2% of Line 4*
(Item C on reverse)
- Interest & Penalty
 - Interest: *12% Per Annum*
Days Delinquent _____ X .000329 X Line 4
 - Penalty: *1% Per Month or Fraction Thereof*
 - Total:
- TOTAL TAX DUE *Lines 4 minus 5 plus 6c.*

1.	\$	_____	
2.	\$ (_____)	
3.	\$	_____	<i>(Subtotal)</i>
4.	\$	_____	
5.	\$ (_____)	
6a.	\$	_____	
6b.	\$	_____	
6c.	\$	_____	
7.	\$	_____	

I certify under penalty of perjury that this return, including any accompanying schedule or statements, has been examined by me and is to the best of my knowledge and belief a true and complete return, made in good faith, for the reporting period stated.

Signed _____

**Make check payable to:
The City of Knoxville.**

Title _____ Date _____
(Owner, Pres., Partner or Authorized Representative)



EXPLANATIONS AND DEFINITIONS



- A. **TAX IS AN ADDITIONAL TAX** - The tax herein levied shall be in addition to all other taxes levied or authorized to be levied whether in the form of excise, license, or privilege taxes, and shall be in addition to all other fees and taxes now levied or authorized to be levied.
- B. **LEGAL BASIS FOR TAX** - TCA 67-4-1401 et seq, and City Ordinance 0-159-00.
- C. **LEVY OF TAX** - Three percent (3%) of the CONSIDERATION charged by the OPERATOR.
- D. **REMITTANCE OF TAX** - The tax hereby levied shall be remitted to the City Department of Revenue not later than the 20th of each month following collection. The OPERATOR shall be allowed to deduct two percent (2%) of the amount of tax due as an accounting fee for collecting the tax. *This accounting fee is not deductible if the return or payment is delinquent.*
- E. **PENALTIES AND INTEREST FOR DELINQUENCY** - An OPERATOR shall be liable for interest on delinquent taxes from the due date at the rate of twelve percent (12%) per annum, calculated at a daily rate, and in addition a penalty of one percent (1%) for each month or fraction thereof such taxes are delinquent.
- F. **CITY** - means the City of Knoxville, Tennessee.
- G. **PERSON** - means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.
- H. **HOTEL** - means any structure, or any portion of any structure, which is occupied or intended or designed for OCCUPANCY by TRANSIENTS for dwelling, lodging or sleeping purposes within the area of the jurisdiction of the City, and includes any hotel, inn, tourist court, tourist camp, tourist cabin, motel or any place in which rooms, lodgings or accommodations are furnished to TRANSIENTS for a CONSIDERATION.
- I. **OCCUPANCY** - means the use or possession or the right to the use or possession, of any room, lodgings, or accommodations in a HOTEL for a period of less than thirty (30) days.
- J. **TRANSIENT** - means any person who exercises OCCUPANCY or is entitled to OCCUPANCY for any rooms, lodgings, or accommodations in a HOTEL for a period of less than thirty (30) days. A deduction may be made on line 5 of the return for OCCUPANCY of non-transient residents of thirty (30) continuous days or more.
- K. **CONSIDERATION** - means the consideration charged, whether or not received, for the OCCUPANCY in a HOTEL valued in money whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the person is complimentary from the OPERATOR and no consideration is charged to or received from any person.
- L. **OPERATOR** - means the person operating the HOTEL whether as owner, lessee or otherwise.
- M. **TAX COLLECTION OFFICIAL** - shall be the City Revenue Department or its designate.
- N. **OFFER TO ABSORB TAX PROHIBITED** - No OPERATOR of a HOTEL shall advertise or state in any manner whether directly or indirectly that the tax or any part thereof will be assumed or absorbed by the OPERATOR, or that it will be added to the rent, or that, if added, any part will be refunded.
- O. **RECORDS** - It shall be the duty of every OPERATOR liable for the collection and payment of any tax imposed by this act to keep and preserve for a period of three (3) years all records necessary to determine the amount of such tax, which records the TAX COLLECTION OFFICIAL shall have the right to inspect at all reasonable times.

Please call (865) 215-2083 if you have any questions or need assistance completing this return.